ARKANSAS PUBLIC SERVICE COMMISSION

Original Sheet No. 49.1	
ReplacingSheet No	
THE EMPIRE DISTRICT ELECTRIC COMPANY Name of Company	
Kind of Service: Electric Class of Service: All	
Part III Rate Schedule No. 21	
Title: TAX ADJUSTMENT RIDER (TA)	PSC File Mark Only

21. TAX ADJUSTMENT RIDER

(NR)

21.1 APPLICABLE SERVICE AREA:

Applicable to all customers located within the corporate limits of a municipality that imposes a franchise tax or fee upon The Empire District Electric Company ("Company") and which are served under rate schedules subject to the jurisdiction of the Arkansas Public Service Commission ("APSC").

21.2 BILLING:

Billings under said rate schedules to customers located within the municipal limits of a municipality imposing a franchise tax or fee upon the Company will be increased by an amount sufficient to compensate Company for any charges (including, but not limited to, licenses, fees, charges, impositions or taxes of any kind other than special mileage taxes or general taxes applicable to all citizens and taxpayers) levied or imposed by any municipality on or against the Company as provided in the standard Franchise Agreement between Company and said municipality or in special ordinances passed by said municipality.

21.3 TOWN / CITY ORDINANCE RATES

The franchise rates contained in each ordinance town or city from which the Company has obtained a Municipal Franchise Agreement are shown in Attachment A to this Rider.

21.4 OTHER PROVISIONS

Except as modified herein, all terms and conditions of the rate schedules applicable within any municipality and the applicable riders remain unchanged and shall apply.

(RT)

ARKANSAS PUBLIC SERVICE COMMISSION

Original	Sheet No. 49.2	
Replacing	Sheet No	
THE EMPIRE DISTRICT ELECTRIC COMPANY Name of Company		
Kind of Service: Electric Class of	Service: All	
Part <u>III</u> Rate Schedule No.	21	
Title: TAX ADJUSTMENT RIDER (TA)		

PSC File Mark Only_

(NR)

ATTACHMENT A TAX ADJUSTMENT RIDER (TA)

Table of Town / City Ordinance Rates

Town / City	Ordinance Rate - %
Decatur	4.00 %
Gentry	4.00 %
Gravette	4.00 %
Springtown	4.00 %
Sulphur Springs	5.00 %

(RT)